

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Financial Report**  
**For the Year Ended July 31, 2022**

*Royce T. Scimemi, CPA, APAC*  
Oberlin, LA 70655

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Financial Report for the Year Ended July 31, 2022**

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**ACCOUNTANTS' COMPILATION REPORT**

Board of Commissioners  
Allen Parish Ward 3 Fire Protection District No. 2  
Reeves, LA 70658

**January 19, 2023**

Management is responsible for the accompanying financial statements of the governmental activities and the only fund of the Allen Parish Ward 3 Fire Protection District No. 2 (the "District"), a component unit of the Allen Parish Police Jury, as of and for the year ended July 31, 2022, which collectively comprise the District's basic financial statements as listed in the table of contents, in accordance with accounting principles generally accepted in the United States of America. We have performed a compilation engagement in accordance with *Statements on Standards for Accounting and Review Services* promulgated by the Accounting and Review Services Committee of the American Institute of Certified Public Accountants. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any assurance on these financial statements.

Management has elected to omit substantially all the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's financial position and results of operations. Accordingly, the financial statements are not designed for those who are not informed about such matters.

**Supplementary Information**

Accounting principles generally accepted in the United States of America require that the general fund budgetary comparison schedule on page 13 be presented to supplement the basic financial

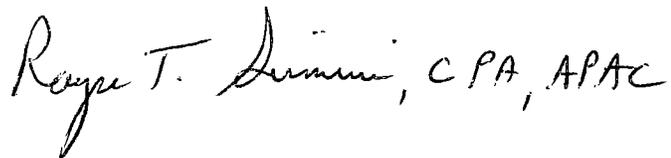
statements. Such information is presented for purposes of additional analysis and, although not a required part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Such information is the representation of management. The required supplementary information was subject to our compilation engagement. We have not audited or reviewed the required supplementary information and do not express an opinion, a conclusion, nor provide any assurance on such information.

Management has omitted the Management Discussion and Analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context.

The schedule of compensation paid to board members and the schedule of compensation, benefits, and other payments to chief executive officer on pages 15 and 16 are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by Louisiana Revised Statutes. This other supplementary information has been compiled from information that is the representation of management. This information was subject to our compilation engagement, but we have not audited or reviewed the other supplementary information and, accordingly, do not express an opinion, a conclusion, nor provide any assurance on such other information.

We are not independent with respect to the District.

Royce T. Scimemi, CPA, APAC  
Oberlin, Louisiana

A handwritten signature in black ink that reads "Royce T. Scimemi, CPA, APAC". The signature is written in a cursive style with a large initial 'R'.

**GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Statement of Net Position**  
**July 31, 2022**

	<u><b>Primary Government Governmental Activities</b></u>
<b>ASSETS</b>	
Cash – operating	\$295,308
Cash – savings	105,485
Due from other governments	11,393
Capital assets, net	<u>359,258</u>
<b>TOTAL ASSETS</b>	<b>771,444</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	---
<b>TOTAL DEFERRED OUTFLOWS OF RESOURCES</b>	<b>---</b>
 <b>LIABILITIES</b>	
Accounts payable	<u>695</u>
<b>TOTAL LIABILITIES</b>	<b>695</b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	
Aggregated deferred outflows	---
<b>TOTAL DEFERRED INFLOWS OF RESOURCES</b>	<b>---</b>
 <b>NET POSITION</b>	
Invested in capital assets, net of related debt	359,258
Unrestricted	<u>411,491</u>
<b>TOTAL NET POSITION</b>	<b><u>770,749</u></b>

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Statement of Activities**  
**For the Year Ended June 30,2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense)</u> <u>Revenue</u>
		<u>Charges for</u> <u>Services</u>	<u>Operating</u> <u>Grants and</u> <u>Contributions</u>	<u>Capital</u> <u>Grants and</u> <u>Contributions</u>	<u>Primary Government</u>  <u>Governmental</u> <u>Activities</u>
<b>Primary Government</b>					
<b>Governmental Activities :</b>					
Fire protection	\$116,896	\$ --	\$ --	\$ --	\$ (116,896)
<b>Total Governmental Activities</b>	<u>\$116,896</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>(116,896)</u>
 <b>General Revenues:</b>					
					131,180
					11,393
					519
					13,798
					<u>156,890</u>
					39,994
					<u>730,755</u>
					<u>\$ 770,749</u>

See Accountants' Compilation Report.

**FUND FINANCIAL STATEMENTS (FFS)**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**MAJOR FUND DESCRIPTIONS**

**General Fund**

To account for resources traditionally associated with governments that are not required to be accounted for in another fund.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Balance Sheet – Governmental Fund**  
**July 31, 2022**

	<b>General Fund</b>
<b>ASSETS</b>	
Cash – operating	\$295,308
Cash – savings	105,485
Due from other governments	<u>11,393</u>
<b>TOTAL ASSETS</b>	<b>412,186</b>
 <b>DEFERRED OUTFLOWS OF RESOURCES</b>	 <u>          -</u>
<b>TOTAL ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>	 <b><u>412,186</u></b>
 <b>LIABILITIES</b>	
Accounts payable	<u>          695</u>
<b>TOTAL LIABILITIES</b>	<b><u>          695</u></b>
 <b>DEFERRED INFLOWS OF RESOURCES</b>	 <u>          -</u>
 <b>FUND EQUITY</b>	
Fund balance	
Unassigned	<u>411,491</u>
<b>TOTAL FUND BALANCE</b>	<b><u>411,491</u></b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND EQUITY</b>	 <b><u>\$412,186</u></b>

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Reconciliation of Governmental Fund Balance Sheet to Statement of Net Position**  
**July 31, 2022**

<b>Total Fund Balance – Governmental Fund</b>	\$411,491
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Fixed assets are capitalized in the Statement of Net Position and depreciated in the Statement of Activities. These are expensed as capital outlays when acquired in the Statement of Revenues, Expenditures, and Changes in Fund Balance.

359,258

<b>Total Net Position – Governmental Activities</b>
---

\$770,749

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Statement of Revenues, Expenditures,  
and Changes in Fund Balance – Governmental Fund  
Year Ended July 31, 2022**

	<b>General Fund</b>
<b>REVENUES</b>	
Ad valorem taxes, net	\$ 131,180
Intergovernmental revenue	11,393
Interest income	519
Miscellaneous income	<u>13,798</u>
<b>TOTAL REVENUES</b>	<b>156,890</b>
<b>EXPENDITURES</b>	
Current:	
Advertising	940
Board member per diem	1,175
Bookkeeping fees	2,100
Election expenditure	1,274
Fire chief compensation	3,850
Firefighter compensation	170
Fuel and mileage	1,772
Insurance	17,444
Legal and professional	2,585
Repairs and maintenance	22,191
Office supplies	330
Promotion	435
Training	874
Utilities and telephone	9,734
Capital outlay	<u>699</u>
<b>TOTAL EXPENDITURES</b>	<b><u>65,573</u></b>
<b>Change in fund balance</b>	<b>91,317</b>
<b>FUND BALANCE – BEGINNING</b>	<b><u>320,174</u></b>
<b>FUND BALANCE – ENDING</b>	<b><u>\$411,491</u></b>

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Reconciliation of Governmental Fund Statement of Revenues, Expenditures, and Changes  
in Fund Balance to Statement of Activities  
July 31, 2022**

<b>Total Net Changes in Fund Balance – Governmental Fund</b>	\$ 91,317
Fixed assets are expensed as capital outlays in the governmental fund financial statements, but capitalized in the Statement of Net Position	699
Depreciation expense is reflected in the government-wide financial statements, but not deducted in the governmental fund statements.	<u>(52,022)</u>
<b>Change in Net Position – Governmental Activities</b>	<b><u>\$ 39,994</u></b>

See Accountants' Compilation Report.

**REQUIRED SUPPLEMENTARY INFORMATION**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**General Fund**  
**Budgetary Comparison Schedule**  
**Year Ended July 31, 2022**

	<u>Original</u> <u>Budget</u>	<u>Final</u> <u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>REVENUES</b>				
Ad valorem taxes, net	\$ 124,500	\$ 124,500	\$131,180	\$ 6,680
Intergovernmental revenue	7,000	7,000	11,393	4,393
Interest	240	240	519	279
Miscellaneous income	<u>-</u>	<u>-</u>	<u>13,798</u>	<u>13,798</u>
<b>TOTAL REVENUES</b>	<b>131,740</b>	<b>131,740</b>	<b>156,890</b>	<b>25,150</b>
<b>EXPENDITURES</b>				
Current:				
Advertising	1,000	1,000	940	60
Board member per diem	1,900	1,900	1,175	725
Bookkeeping fees	2,100	2,100	2,100	-
Election expenditure	-	-	1,274	(1,274)
Fire chief compensation	3,600	3,600	3,850	(250)
Firefighter compensation	3,000	3,000	170	2,830
Fuel and mileage	2,200	2,200	1,772	428
Insurance	22,500	22,500	17,444	5,056
Legal and professional	2,700	2,700	2,585	115
Repairs and maintenance	24,700	24,700	22,191	2,509
Office supplies	700	700	330	370
Promotion	1,500	1,500	435	1,065
Training	5,000	5,000	874	4,126
Utilities and telephone	11,250	11,250	9,734	1,516
Capital outlay	<u>37,850</u>	<u>37,850</u>	<u>699</u>	<u>37,151</u>
<b>TOTAL EXPENDITURES</b>	<b><u>120,000</u></b>	<b><u>120,000</u></b>	<b><u>65,573</u></b>	<b><u>54,427</u></b>
<b>Change in fund balance</b>	<b>11,740</b>	<b>11,740</b>	<b>91,317</b>	<b>79,577</b>
<b>FUND BALANCE – BEGINNING</b>	<b><u>320,174</u></b>	<b><u>320,174</u></b>	<b><u>320,174</u></b>	<b><u>-</u></b>
<b>FUND BALANCE – ENDING</b>	<b><u>\$331,914</u></b>	<b><u>\$331,914</u></b>	<b><u>\$411,491</u></b>	<b><u>\$ 79,577</u></b>

See Accountants' Compilation Report.

**OTHER SUPPLEMENTARY INFORMATION**

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Schedule of Compensation Paid to Board Members**  
**Year Ended July 31, 2022**

Al Ritter	\$ 300
Paula Lee	275
Rusty Reeves	150
Jonathan Aymond	125
Georgia Fruge	75
Luther Miller	<u>250</u>
Total Compensation Paid to Board Members	<u>\$ 1,175</u>

See Accountants' Compilation Report.

**ALLEN PARISH WARD 3 FIRE PROTECTION DISTRICT NO. 2**  
**Reeves, Louisiana**

**Schedule of Compensation, Benefits and Other Payments to**  
**Chief Executive Officer**  
**Year Ended July 31, 2022**

Chief Executive Officer: Amy Elam, President of the Board

<b><u>Purpose</u></b>	<b><u>Amount</u></b>
Salary	\$ -0-
Benefits-insurance	-0-
Benefits-retirement	-0-
Benefits-cell phone	-0-
Car allowance	-0-
Vehicle provided by government	-0-
Per diem	-0-
Reimbursements	-0-
Travel	-0-
Registration fees	-0-
Conference travel	-0-
Continuing professional education fees	-0-
Housing	-0-
Unvouchered expenses	-0-
Special meals	-0-

See Accountants' Compilation Report.